

## Appendix Table 2. Coping Strategies (Full Sheet)

	1	2	3	4	5	6	7	8	9		10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	
	Estimated State Budget Deficits for FY04 (millions)	Estimated State Budget Deficits for FY04 as % of FY02 State Budget	FY02 Cuts (millions)	FY03 Cuts (millions)	Enacted Changes in Aid to Local Governments, 2003 (millions)	Personnel Costs	Organizational Restructuring	Corrections System Funding Changes	Tuition Increases 2003	2002-2003	State Higher Education Appropriations Changes (2002-2003)	Reduction in Health/Social Services	Changed Taxes for FY03				Revenue Measures (do not affect taxpayer liability; deferrals, etc.) (millions)	Accounting Changes	General Fund Nominal % Expenditure Change 2003	Size of Rainy Day Fund FY02 (millions)	Debt Offering (% change)	School Funding Changes	Other	State Fiscal Relief - Section 401(b) - Jobs and Growth Tax Relief Reconciliation Act of 2003 FY2003		
STATE													Sales Tax	Personal Income Tax	Corporate Income Tax	Cigarette and Tobacco	Other									
Alaska	500	9.30%							Tuition at 2-year institutions +3%; Tuition at 4-year institutions +3%		Total state appropriations +4%	Child care cuts						14.3 tax rate increase; alcohol (4 cent average to 10 cent)		13.6 reduction	2483	-35.4%		Access to State Parks reduced	\$50,000,000.00	
Arizona	967	15.30%	671.2	935					Tuition at 2-year institutions +5%; Tuition at 4-year institutions -4%		Total state appropriations +3%; Total state grant aid for students -4%	TANF cuts								2.7 reduction	72	-15.1%			\$174,468,230.00	
California	38,000	23.4% to 33.8%	1862	TBD	812.3 reduction	Eliminated 6,000 vacant positions	Created Labor Workforce Development Agency		Tuition at 2-year institutions unchanged; Tuition at 4-year institutions +5%		Total state appropriations +1%; Total state grant aid for students +6%	TANF cuts						2649 increase; primarily continued tax deferrals or increased penalties		.2 reduction	1401	62.4%	All departments asked to submit proposals to reduce non critical programs/ functions	\$1,151,812,576.00		
Colorado	900	13.40%	554	220	24.3 reduction	Laid off workers		Cut corrections budget	Tuition at 2-year institutions +6%; Tuition at 4-year institutions +8%		Total state appropriations +8%; Total state grant aid for students +7%	Grants (affordable housing, water, drinking water, rural telecommunications, Tony Grampass Youth Services); local, regional health dept. distributions; eligibility for child care restricted								2.7 reduction	0	13.9%			\$146,265,292.00	
Hawaii	N/A		0	TBD					Tuition at 2-year institutions up <1%; Tuition at 4-year institutions +3%		Total state appropriations +6%					1 cent increase per cigarette				4.9 increase	50	-37.6%			\$50,000,000.00	
Idaho	200	10.10%	64.1	22.3					Tuition at 2-year institutions +10%; Tuition at 4-year institutions 12%		Total state appropriations -6%; Total state grant aid for students +34%			3.1 million reduction (reflects federal conformity)						1.6 reduction	53	-27.4%	Cut 23.3 million from 2002 state funding for local schools		\$50,000,000.00	
Montana	66	4.90%	0	57.9			District Courts moved from county to state level	Cut corrections budget	Tuition at 2-year institutions +2%; Tuition at 4-year institutions 15%		Total state appropriations -3%; Total state grant aid for students -8%	Child care cuts, TANF cuts		6.6 million reduction (credits)	.3 reduction (extends qualified endowment credit)		.3 reduction (electric generation property tax adjustment) gas tax increase	1.8 increase: accelerates payments of metal mines taxes	Established Office of Economic Development	5.7 reduction	0	151.0%			\$50,000,000.00	
Nevada	359	19.00%	31.2	65.6					Tuition at 2-year institutions +3%; Tuition at 4-year institutions +3%		Total state appropriations +7%	TANF cuts					Gas tax increase			6.9 increase	136	5.9%			\$33,975,577.00	
New Mexico	N/A				26.8 reduction		Reorganized Dept. of Commerce		Tuition at 2-year institutions +3%; Tuition at 4-year institutions +9%		Total state appropriations +2%; Total state grant aid for students -7%	Eligibility for child care restricted						5.4 reduction: tax credits	Performance Budgeting System used by 2004	4.2 reduction	0	83.4%			\$30,928,523.00	
Oregon	950 to 1267	20.4 % to 27.2%	801.4	482		Laid off workers		Cut corrections budget Postpone building and/or close prisons	Tuition at 2-year institutions +6%; Tuition at 4-year institutions +3%		Total state appropriations -11%; Total state grant aid for students -10%					60 cent per pack increase to voter referendum				8.3 increase	0	73.7%	2002-2003 school year shortened by 50 districts		\$116,345,398.00	
Utah	N/A		105.5	309.7	29.4 on-going, 11.8 one-time	Human Services reorganization - 482 FTE's cut	Consolidated Human Services programs	Cut corrections budget	Tuition at 2-year institutions +9%; Tuition at 4-year institutions +8%		Total state appropriations -3%; Total state grant aid for students -14%					20 cent per pack increase (69.5)		Temporary authority to move funds across line items		4.4 reduction	10	28.0%			\$75,939,386.00	
Washington	1000 to 1334	8.9% to 11.9%	112	650.9					Tuition at 2-year institutions +14%; Tuition at 4-year institutions +13%		Total state appropriations unchanged; Total state grant aid for students +13%	Eligibility for child care restricted. \$54 million in welfare cuts (TANF cuts)					27.2 increase - use tax on shipping			0	113	29.1%	\$92 million reduction for K-12 education		\$200,430,836.00	
Wyoming	0								Tuition at 2-year institutions +5%; Tuition at 4-year institutions +7%		Total state appropriations +17%; Total state grant aid for students -7%						Gas tax increase			18.3 increase	130	-43.8			\$50,000,000.00	

**Sources, by column**

1 through 2: Center on Budget and Policy Priorities, Washington, D.C. ) 1/23/03  
 3 through 8: "The Fiscal Survey of States", November 2002. National Governors Association and the National Association of State Budget Officers, Washington, D.C.  
 9 through 10: National Center for Public Policy and Higher Education, "College Affordability is in Jeopardy: A Special Supplement to National Crosstalk." Winter 2003; San Jose, CA  
 11 through 20: "The Fiscal Survey of States", November 2002. National Governors Association and the National Association of State Budget Officers, Washington, D.C.  
 Column 21: Thomson Financial (6/30/03). Percent change in first six months of 2003 v same period in 2002.  
 22 through 23: "The Fiscal Survey of States", November 2002. National Governors Association and the National Association of State Budget Officers, Washington, D.C.  
 Column 24: Jobs and Growth Tax Relief Reconciliation Act of 2003 FY2003, Section 401(b)

**NOTE:**  
 An empty cell does not indicate no activity or change; it indicates that we did not have data.